

### City Council Budget Discussion Schedule

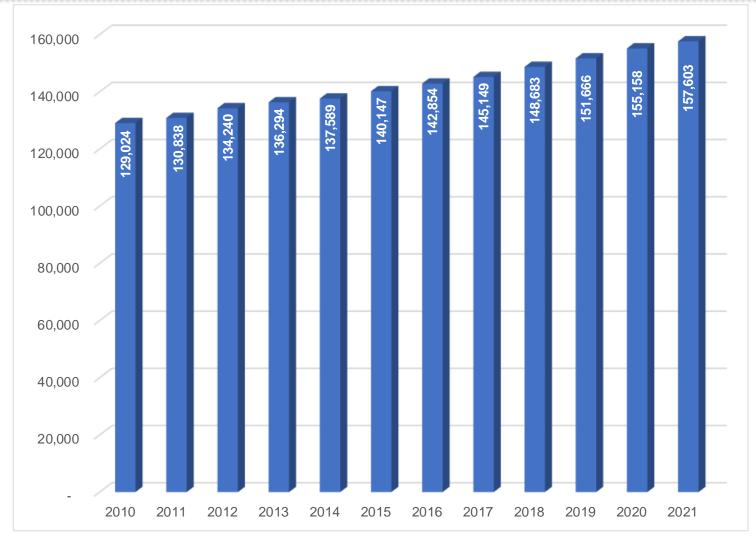
Key Dates	Date
Budget Delivery	July 7
Budget Public Hearing 1 of 2	August 4
Set proposed tax rate by taking record vote	August 4
Budget Public Hearing 2 of 2	August 25
Tax Rate Public Hearing	August 25
<ul> <li>Adoption of:</li> <li>Budget</li> <li>Ratify Tax Revenue Increase</li> <li>Set Tax Rate</li> </ul>	September 8



### FY 2021 Proposed Budget Presentation

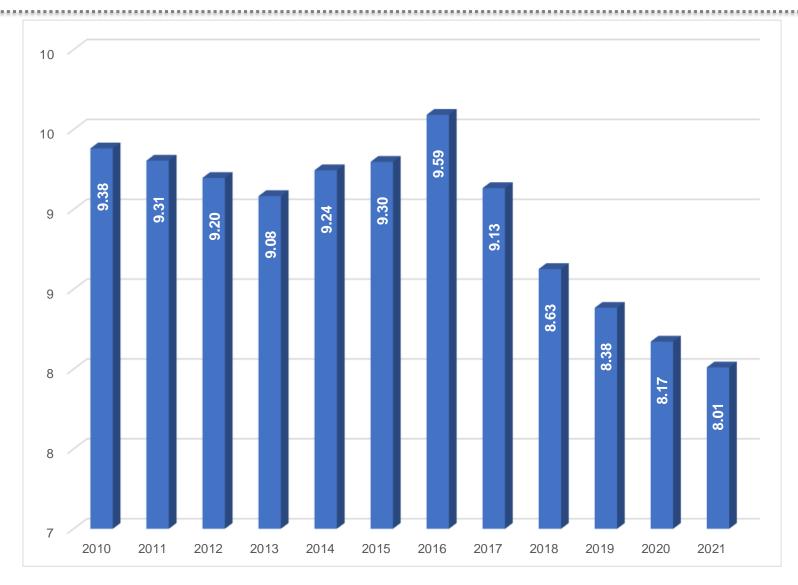
**Economic Indicators** 

### Population



Source Document: U.S. Census Bureau, Population Estimates Program (PEP), updated July 1, 2019.

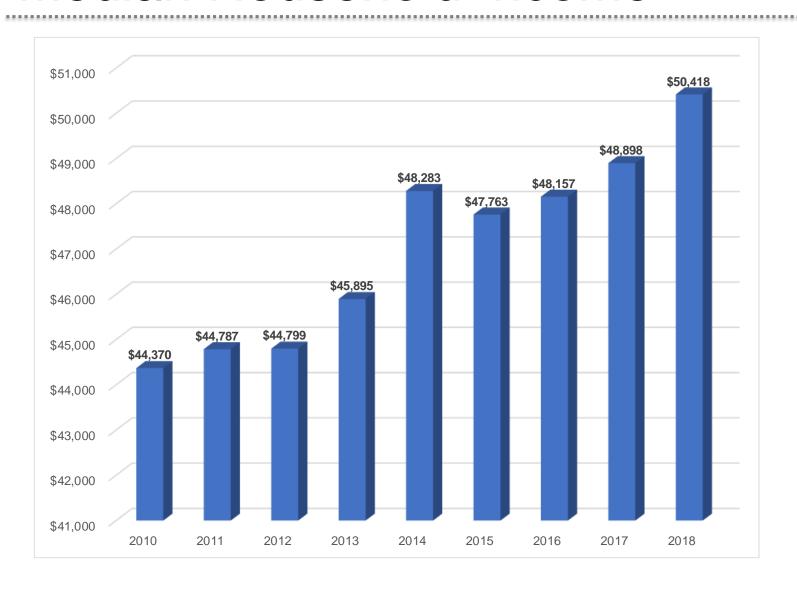
### Employees per 1,000 Population





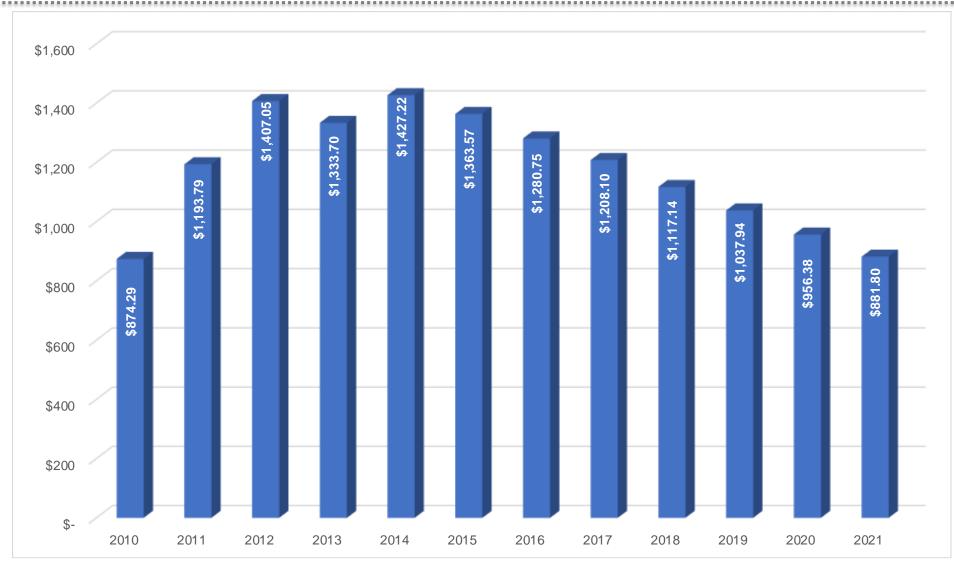


### Median Household Income

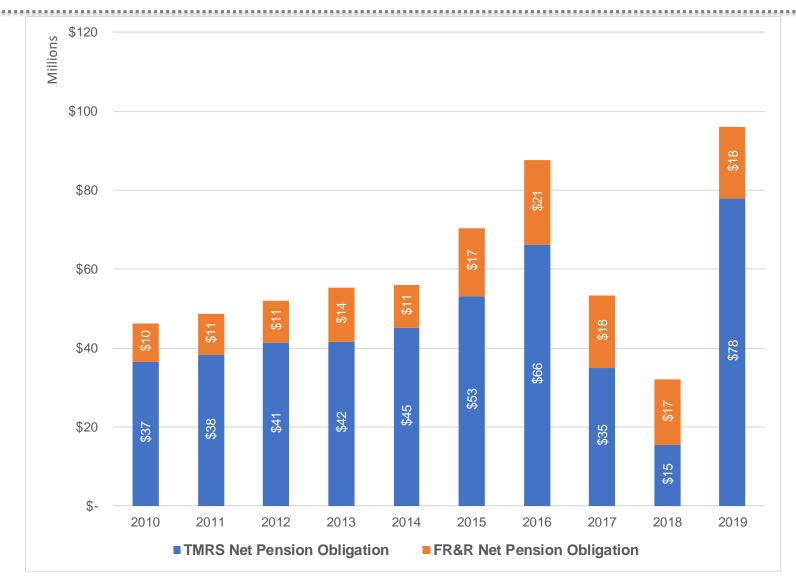




### Tax Supported Debt per Capita



### **Net Pension Obligations**

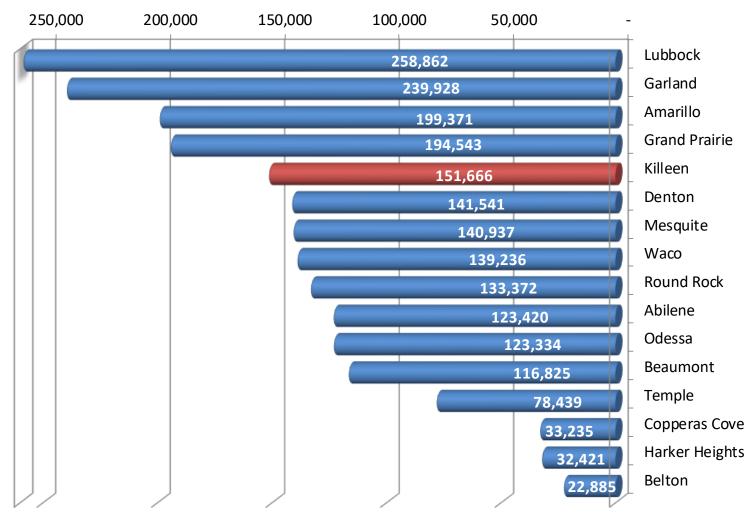




### FY 2021 Proposed Budget Presentation

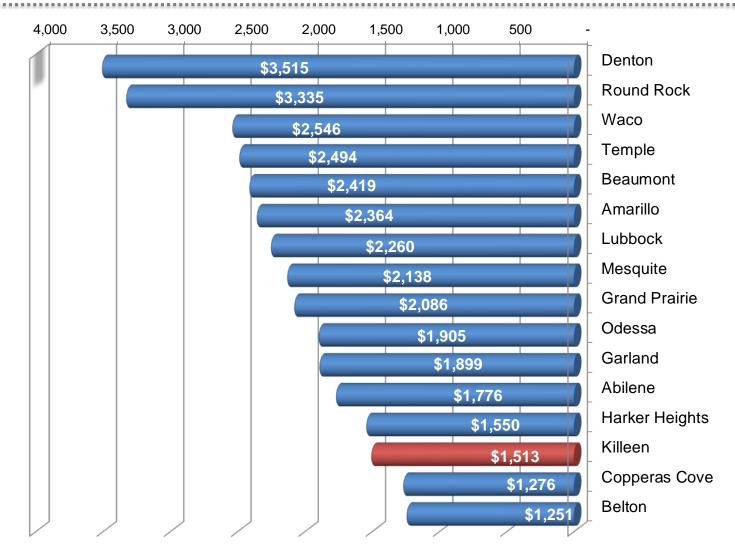
**Benchmarking** 

### Population

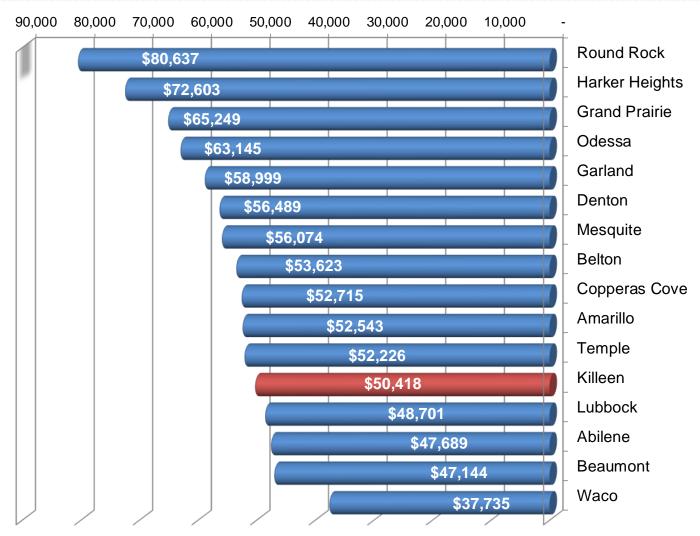


Source Document: U.S. Census Bureau, Population Estimates Program (PEP), updated July 1, 2019.

### Expenditures per Capita



#### Median Household Income



Source Document: U.S. Census Bureau, QuickFacts as of May 22, 2020.



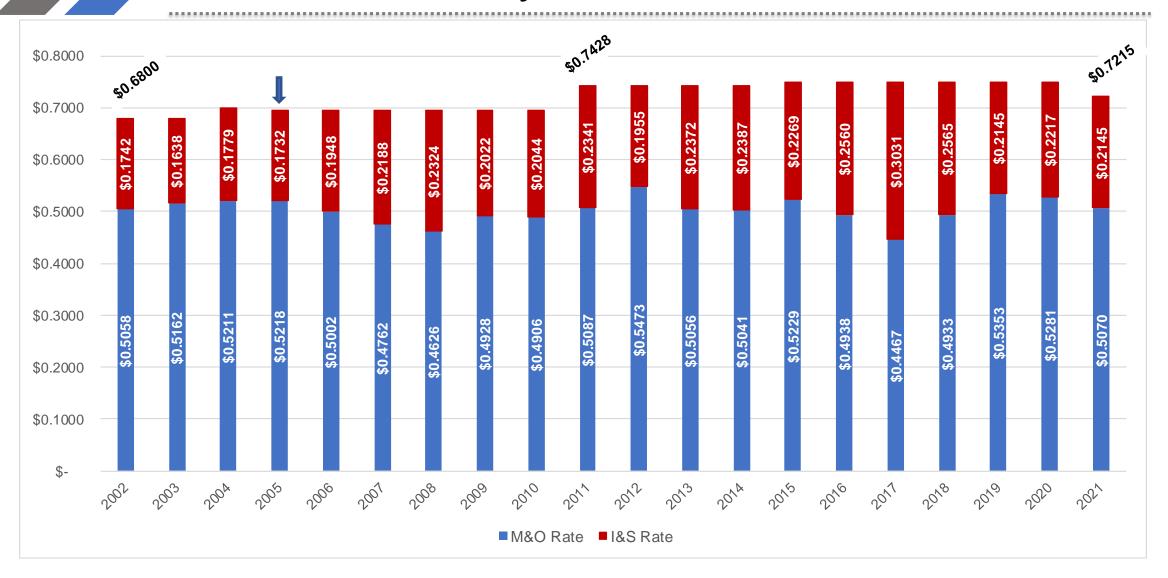
FY 2021 Proposed Budget Presentation

**General Fund** 

### Proposed Tax Rate (Preliminary)

	FY 2020 Amount	FY 2021 Amount	Increase/ (Decrease)
Operations	\$0.5281	\$0.5070	\$ (0.0211)
Debt	0.2217	0.2145	(0.0072)
Total	\$0.7498	\$0.7215	\$ (0.0283)

### Tax Rate History

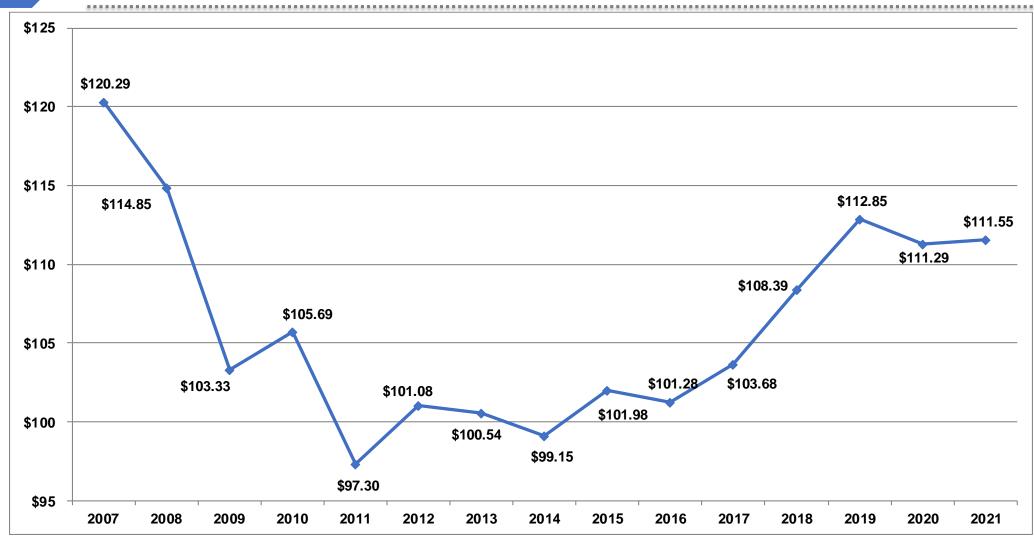


### **General Fund Summary**

	FY 2018 Actual	FY 2019 Actual	FY 2020 FY 2020 Amended Budget Budget*		FY 2020 Amended Estimated	
Beginning Fund Balance	\$ 19,918,779	\$ 21,626,790	<b>Budget</b> \$ 19,928,826	\$ 19,928,826	\$ 19,928,826	<b>Budget</b> \$ 19,923,693
Revenues	82,800,404	85,744,874	90,640,650	93,583,569	96,923,676	97,670,832
Expenditures	77,350,925	74,468,755	83,120,939	84,052,631	77,785,727	86,790,654
Transfers to Support Svcs ISF	-	2,244,720	-	-	-	
Transfer to Water & Sewer Fund	-	-	25,926	25,926	357,980	19,278
Transfer to Street Maintenance	-	4,833,566	4,994,242	4,994,242	4,994,242	5,157,828
Transfers for Fleet	1,543,971	2,441,500	2,500,096	2,500,096	2,500,096	2,369,038
Transfers to CIP	2,197,497	3,454,297			11,290,764	3,334,034
Expenditures Total	81,092,393	87,442,838	90,641,203	91,572,895	96,928,809	97,670,832
Net Change in Fund Balance	1,708,011	(1,697,964)	(553)	2,010,674	(5,133)	
Ending Fund Balance	\$ 21,626,790	\$ 19,928,826	\$ 19,928,273	\$ 21,939,500	\$ 19,923,693	\$ 19,923,693
Fund Balance Percent	27.96%	25.13%	22.62%	24.64%	24.07%	21.67%

<sup>\*</sup>Includes moving Engineering to Water Sewer Fund and additional proposed transfers to Governmental CIP that will be included in year end budget amendment

### 1¢ of Sales Tax Per Capita



Statewide average = \$163.02

### Items Funded with Excess Fund Balance

Ambulance	\$250,000
City Cemetery Plot Expansion	51,200
Police Records Management System	1,400,000
Health Claims Fund	1,200,000
TMRS	2,000,000
Senior Center	3,800,000
Emergency Operations Center	1,200,000
Comprehensive Plan	350,000

### Items Funded with Excess Fund Balance (cont'd)

North Killeen Redevelopment		\$1,500,000
Civic Center Chiller Replacement		900,000
Street Light Purchase – Poles		1,421,000
Other Projects		292,000
	TOTAL	\$14,364,200

### Major Increases

#### Compensation

Compensation	
4% COLA for Civil Service	\$1,506,005
3% COLA for Classified	553,595
New Pay Plan Implementation	101,265
Pension Contributions	
Increase in TMRS	594,118
Increase in Firefighter's Pension	330,982
Increase in Health Insurance	345,737
Longevity	275,249

## Major Increases (cont'd)

Approved Decision Packages:	FTEs	
Police Sergeant	1.00	\$143,441
Assistant Chief of Police	1.00	194,825
Emergency Mgmt. Senior Specialist	1.00	68,693
Program Librarian	0.50	55,046
Dangerous Building Abatement Program	0.00	67,000

TOTAL	\$529,005

### Peer City Salary Comparison

Survey Job Class	Participant Organization Annual			
-	,	Min	Mid	Max
Fire Rescue Officer (Firefighter)		\$47,481	\$57,139	\$66,796
Firefighter	Denton, City of	\$65,491	\$74,853	\$84,215
Firefighter	Mesquite, City of	\$63,147	\$73,885	\$84,623
Firefighter	Garland, City of	\$61,800	\$71,783	\$81,766
Firefighter	Grand Prairie, City of	\$61,576	\$71,075	\$80,574
Firefighter/Paramedic	Round Rock, City of	\$58,644	\$74,430	\$90,215
Firefighter	Beaumont, City of	\$57,816	\$66,108	\$74,400
Firefighter	Lubbock, City of	\$56,039	\$64,979	\$73,919
Firefighter/Paramedic	Harker Heights, City of	\$53,169	\$58,991	\$64,812
Firefighter	Waco, City of	\$51,403	\$60,758	\$70,112
Firefighter	Temple, City of	\$49,446	\$56,371	\$63,295
Firefighter	Odessa, City of	\$49,367	\$57,173	\$64,978
Fire Rescue Officer (New)	Killeen, City of	\$48,488	\$58,350	\$68,212
Firefighter	Abilene, City of	\$48,066	\$58,727	\$69,387
Fire Rescue Officer (Old)	Killeen, City of	\$47,480	\$57,139	\$66,795
Firefighter	Amarillo, City of	\$44,280	\$53,532	\$62,784
Firefighter I	Copperas Cove, City of	\$43,357	\$53,622	\$63,888
	Average	\$54,543	\$64,020	\$73,498

## Peer City Salary Comparison (cont'd)

Survey Job Class	Participant Organization Annual			
,		Min	Mid	Max
Police Officer		\$52,414	\$61,718	\$71,022
Police Officer	Denton, City of	\$67,507	\$77,016	\$86,524
Police Officer	Garland, City of	\$64,376	\$76,156	\$87,936
Police Officer	Mesquite, City of	\$63,147	\$73,885	\$84,623
Police Officer	Grand Prairie, City of	\$62,330	\$74,183	\$86,035
Police Officer	Beaumont, City of	\$61,704	\$70,398	\$79,092
Police Officer	Round Rock, City of	\$59,942	\$72,344	\$84,745
Police Officer	Harker Heights, City of	\$59,296	\$65,790	\$72,283
Police Officer	Waco, City of	\$58,878	\$66,895	\$74,912
Police Officer	Abilene, City of	\$58,857	\$67,841	\$76,824
Police Officer	Odessa, City of	\$58,356	\$67,537	\$76,717
Police Officer	Lubbock, City of	\$57,418	\$64,813	\$72,207
Police Officer (New)	Killeen, City of	\$54,511	\$64,187	\$73,863
Police Officer	Amarillo, City of	\$52,596	\$61,308	\$70,020
Police Officer (Old)	Killeen, City of	\$52,414	\$61,718	\$71,022
Police Officer	Temple, City of	\$48,589	\$58,909	\$69,229
Patrol Officer - certified	Copperas Cove, City of	\$46,342	\$57,304	\$68,266
Patrol Officer	Belton, City of	\$45,000	\$49,914	\$54,828
	Average	\$57,623	\$66,953	\$76,283

### Peer City Salary Comparison (cont'd)

Survey Job Class	Participant Organization	Annual		Participant Organization Annual		Current Midpoint	
		Min Midpoint Max		maponic			

Crew Leader (Heavy Equipment)				
Crew Leader	Denton, City of	\$42,949	\$57,123	\$71,296
Crew Leaders	Round Rock, City of	\$41,101	\$51,376	\$61,651
Heavy Equipment Crew Leader	Garland, City of	\$37,731	\$48,454	\$59,176
Maintenance Crew Chief	Mesquite, City of	\$37,289	\$44,495	\$51,701
PW Ops Crew Lead - Streets & Drain	Waco, City of	\$36,677	\$47,633	\$58,589
Crew Leader (multiple areas all same range)	Grand Prairie, City of	36,549	\$46,184	55,819
Crew Leader	Odessa, City of	\$34,584	\$40,686	\$46,788
Crew Leader	Harker Heights, City of	\$34,423	\$38,612	\$42,800
Crew Chief	Abilene, City of	\$33,987	\$41,635	\$49,282
Crew Leader	Copperas Cove, City of	\$33,966	\$42,006	\$50,045
Crew Leader - Heavy Equipment (New)	Killeen, City of	\$33,372	\$41,715	\$50,058
Crew Leader - Streets/Drainage/Construction	Temple, City of	\$32,552	\$40,706	\$48,859
Constr & Maint Ldr - Paved Streets	Lubbock, City of	\$32,027	\$41,444	\$50,860
Senior Maintenance Tech - Streets	Belton, City of	\$31,367	\$39,209	\$47,050
Street Foreperson I	Amarillo, City of	\$31,149	\$39,883	\$48,616
Crew Leader - Streets	Beaumont, City of	\$30,430	\$46,966	\$63,502
Crew Leader - Heavy Equipment (Old)	Killeen, City of	\$28,895	\$32,221	\$35,547
	Average	\$35,119	\$44,427	\$53,736

### Peer City Salary Comparison (cont'd)

Survey Job Class	Participant Organization	Annual			Current Midpoint	
		Min	maponi			

Service Worker (Mowing)				
Light Equipment Operator	Harker Heights, City of	\$33,101	\$37,130	\$41,158
Parks Maintenance Worker	Round Rock, City of	\$31,637	\$37,960	\$44,283
Equip Operator - Slope Mower	Beaumont, City of	\$29,224	\$44,658	\$60,091
Field Service Technician I	Garland, City of	\$28,870	\$35,568	\$42,266
Parks Maintenance Worker	Odessa, City of	\$28,452	\$33,474	\$38,496
Maintenance Tech I - Parks	Belton, City of	\$25,806	\$32,257	\$38,708
Park Technician I	Amarillo, City of	\$25,626	\$32,811	\$39,996
Equipment Operator I	Lubbock, City of	\$25,093	\$32,471	\$39,848
Service Worker (Mowing) (New)	Killeen, City of	\$24,903	\$31,129	\$37,354
Maintenance Worker I	Abilene, City of	\$24,154	\$29,589	\$35,023
Maintenance Worker - Parks	Temple, City of	\$23,920	\$29,921	\$35,921
Maintenance Worker	Mesquite, City of	\$23,634	\$28,036	\$32,438
Light Equipment Operator	Copperas Cove, City of	\$22,672	\$28,028	\$33,384
Laborer - Parks	Grand Prairie, City of	\$22,654	\$25,887	\$29,120
Parks Maintenance Worker	Waco, City of	\$22,517	\$29,240	\$35,963
Service Worker (Mowing) (Old)	Killeen, City of	\$20,948	\$23,360	\$25,771
	Denton, City of	\$0	\$0	\$0
	Average	\$26,240	\$32,645	\$39,050

### What is not included in the budget....

Eliminated 10 positions and unfunded 4 positions:	FTEs	
Special Project Manager for City Manager	1.00	\$65,025
Deputy City Attorney (Public Works)	1.00	124,652
Finance Manager (Recreation)	1.00	70,929
Equipment Operator (Street Maintenance)	2.00	85,545
Accounting Specialist (Police)	1.00	38,444
Communication Specialist (Police)	2.00	76,889
Jailer (Police)	2.00	101,086
Police Officer (unfunded, but positions remain)	4.00	293,819
	TOTAL	\$856,389

### What is not included in the budget.... (cont'd)

#### Decision Packages Not Approved:

Park Crew – Ft Hood Regional & Heritage Oak Trails	\$220,435
Lead Animal Services Officer	62,850
Facilities Maintenance Specialist	44,337
KAAC Services Assistant – Part-time	23,010
Online Healthy Life Software	40,785
Wellness Coordinator	70,646
Field Training Officer Assignment Pay	16,808

### What is not included in the budget.... (cont'd)

#### Decision Packages Not Approved (cont'd):

Fire Deputy Chief of Suppression	\$136,479
Fire Apparatus Driver/Operator	631,580
FRO assigned to Inspections	90,682
Fire Statistical Analyst	65,495
Assistant Fire Marshal	116,392
Fire Principal Secretary	48,761
EMS Battalion Chief	109,787

### What is not included in the budget.... (cont'd)

#### Decision Packages Not Approved (cont'd):

Support Battalion Chief		\$117,887
Emergency Management Grant Coordinator		68,861
OHSEM Vehicle		47,000
Emergency Management Program Coordinator		66,261
Emergency Management Specialist		82,545
Emergency Management Planner		60,761
Outreach & Education Program		<u>8,000</u>
	TOTAL	\$2,254,534



### FY 2021 Proposed Budget Presentation

Water & Sewer Fund



### Water & Sewer Fund Summary

	FY 2018 Ac	tual FY 2019 Ac	stual	FY 2020	FY 2020 Amende	d	FY 2020 Estimated	FY 2021 Proposed
Beginning Working Capital	\$ 14,277,			<b>Budget</b> 8,280,406	<b>Budget</b> \$ 8,280		<b>Actual*</b> \$ 8,280,406	\$ <b>Budget</b> 11,487,731
Revenues	40,670,	811 40,012	,569	43,552,616	51,964	398	51,323,447	45,421,044
Expenses	31,357,	891 32,432	,628	36,284,868	43,793	118	41,173,273	36,083,696
Transfers Out to General Fund	6,133,	767 6,441	,346	6,586,143	6,593	849	6,593,849	6,515,284
Transfer Out to CIP	5,117,	619 2,952	,570	-		-	-	2,550,264
Transfer to Support Services		- 1,244	,212	-		-	-	-
Transfer Out for Fleet	497,	000 503	,700	349,000	349	000	349,000	271,800
Expense Total	43,106,	277 43,574	,456_	43,220,011	50,735	967	48,116,122	45,421,044
Net Change in Working Capital	(2,435,	466) (3,561	,887)	332,605	1,228	431	3,207,325	<del>-</del>
Ending Working Capital	\$ 11,842,	<u>\$ 8,280</u>	<u>,406</u> \$	8,613,011	\$ 9,508	837	\$ 11,487,731	\$ 11,487,731
Fund Balance Percent	37.	79% 24	.39%	24.16%	22	.03%	18.81%	22.61%

<sup>\*</sup>Includes moving Engineering from General Fund that will be included in year end budget amendment

Major Increases	
WCID rate increases –	
Water increase of 5¢	\$266,147
Sewer increase of 2¢	91,236
Compensation	
3% COLA for Classified	136,152
New Pay Plan Implementation	115,581
Pension Contributions – Increase in TMRS	91,344
Increase in Health Insurance	52,193
Transfer to CIP for maintenance	377,618
Longevity	84,306



### FY 2021 Proposed Budget Presentation

Solid Waste Fund



### Solid Waste Fund Summary

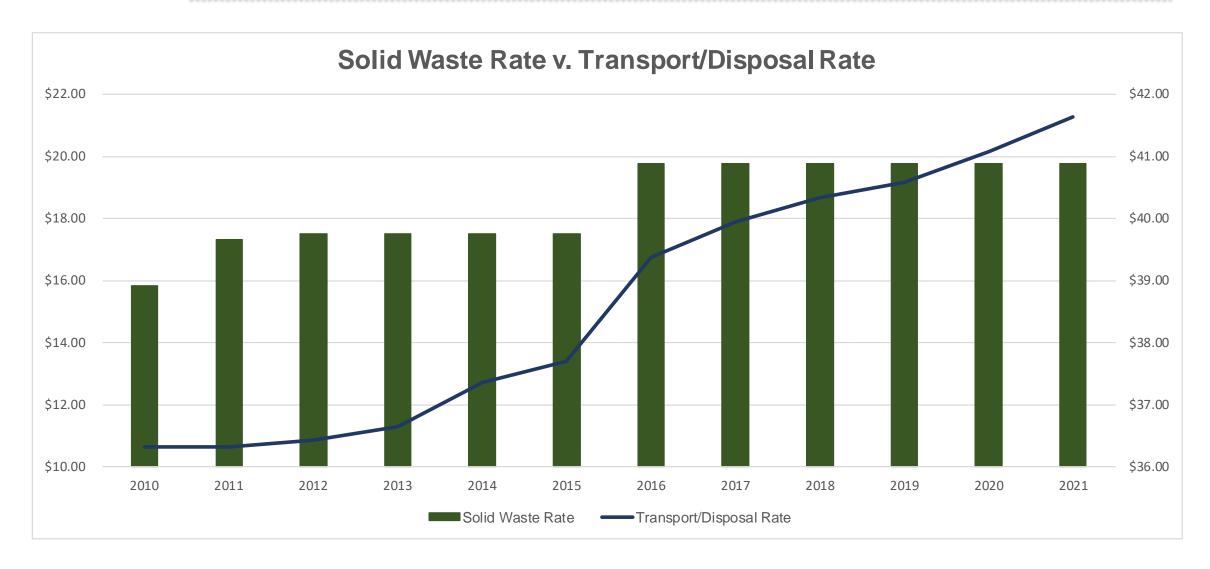
	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Amended Budget*	FY 2020 Estimated Actual*	FY 2021 Proposed Budget
Beginning Working Capital	\$ 5,477,421	\$ 4,974,929	\$ 3,684,090	\$ 3,684,090	\$ 3,684,090	\$ 3,502,793
Revenues	18,831,752	19,373,421	19,329,470	19,893,589	20,105,209	19,511,428
Expenses	14,444,320	14,777,326	14,666,900	14,666,900	14,757,375	15,825,398
Transfers Out to General Fund	2,683,706	2,906,458	2,968,328	2,968,328	2,968,328	2,838,864
Transfer Out to CIP	705,798	1,444,076	-	-	866,561	-
Transfer to Water & Sewer Fund	-	-	115,097	115,097	115,242	96,390
Transfer Out for Fleet	1,500,420	1,536,400	1,579,000	1,579,000	1,579,000	750,776
Expense Total	19,334,244	20,664,260	19,329,325	19,329,325	20,286,506	19,511,428
Net Change in Working Capital	(502,492)	(1,290,839)	145_	564,264	(181,297)	
Ending Working Capital	\$ 4,974,929	\$ 3,684,090	\$ 3,684,235	\$ 4,248,354	\$ 3,502,793	\$ 3,502,793
Fund Balance Percent	34.44%	24.93%	25.12%	28.97%	23.74%	22.13%

<sup>\*</sup>Includes moving Engineering to Water & Sewer Fund that will be included in year end budget amendment

# Major Increases

Solid Waste transport and disposal fee increases	\$196,638
Compensation	
3% COLA for Classified	142,080
New Pay Plan Implementation	12,386
Pension Contributions – Increase in TMRS	73,411
Increase in Health Insurance	38,158
Longevity	75,720

### Transport/Disposal Cost





Drainage Utility Fund



### Drainage Utility Fund Summary

	FY 2018 Actual	_	FY 2019 Actual	FY 2020 Budget	FY 2020 Amended Budget*	 FY 2020 Estimated Actual*		FY 2021 Proposed Budget
Beginning Working Capital	\$ 5,269,488	\$	1,365,010	\$ 1,210,937	\$ 1,210,937	\$ 1,210,937	\$	841,147
Revenues	4,450,533		4,434,325	4,468,661	4,468,661	5,030,132		5,211,322
Expenses	3,235,229		3,581,470	3,521,774	3,524,056	3,173,671		3,580,215
Transfer Out to General Fund	245,652		286,048	677,403	678,421	678,421		753,191
Transfer Out to Water & Sewer Fund	-		-	230,194	230,194	230,485		192,781
Transfer Out to CIP	4,804,130		589,180	-	-	1,278,345		634,735
Transfer Out for Fleet	70,000		131,700	39,000	39,000	 39,000		50,400
Expense Total	8,355,011	_	4,588,398	4,468,371	 4,471,671	 5,399,922		5,211,322
Net Change in Working Capital	(3,904,478)		(154,073)	290_	 (3,010)	 (369,790)		-
Ending Working Capital	\$ 1,365,010	<u>\$</u>	1,210,937	\$ 1,211,227	\$ 1,207,927	\$ 841,147	<u>\$</u>	841,147
Fund Balance Percent	42.19%		33.81%	34.39%	34.28%	26.50%		23.49%

<sup>\*</sup>Includes moving Engineering to Water & Sewer Fund that will be included in year end budget amendment

Compensation	
3% COLA for Classified	\$50,991
New Pay Plan Implementation	3,993
Pension Contributions – Increase in TMRS	25,472
Increase in Health Insurance	19,102
Longevity	28,395



**Aviation Funds** 

		FY 2018 Actual	FY 2019 Actual				FY 2020 Amended Budget*		FY 2020 Estimated Actual*		FY 2021 Proposed Budget	
Beginning Working Capital	\$	557,882	\$	312,696	\$	661,278	\$	661,278	\$	661,278	\$	1,060,620
Revenues		3,074,395		3,701,715		3,722,500		4,752,978		3,688,058		3,870,052
Expenses	-	3,319,581		3,353,133		3,722,500		3,916,683		3,288,716		3,815,395
Net Change in Working Capital		(245,186)		348,582				836,295		399,342		54,657
Ending Working Capital	\$	312,696	\$	661,278	\$	661,278	\$	1,497,573	\$	1,060,620	\$	1,115,277
Fund Balance Percent		9.42%		19.72%		17.76%		38.24%		32.25%		29.23%

Compensation	
3% COLA for Classified	\$54,141
New Pay Plan Implementation	12,421
Pension Contributions – Increase in TMRS	28,103
Increase in Health Insurance	11,535
Longevity	25,366



Street
Maintenance
Fund



### Street Maintenance Fund Summary

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Amended Budget*	FY 2020 Estimated Actual*	FY 2021 Proposed Budget
Beginning Fund Balance	\$ -	\$ -	\$ 1,257,981	\$ 1,257,981	\$ 1,257,981	\$ 1,299,872
Revenues	-	5,288,705	6,718,799	6,718,799	6,745,092	6,861,651
Expenditures	-	4,030,724	6,531,618	7,279,089	6,501,818	6,539,672
Transfer Out to General Fund	-	-	94,987	94,987	109,189	244,867
Transfer Out to Water & Sewer Fund			92,078	92,078	92,194	77,112
Expenditure Total		4,030,724	6,718,683	7,466,154	6,703,201	6,861,651
Net Change in Fund Balance		1,257,981	116	(747,355)	41,891	
Ending Fund Balance	\$ -	\$ 1,257,981	\$ 1,258,097	\$ 510,626	\$ 1,299,872	\$ 1,299,872
Fund Balance Percent	0.00%	31.21%	19.26%	7.01%	19.99%	19.88%

<sup>\*</sup>Includes moving Engineering to Water & Sewer Fund that will be included in year end budget amendment

### **Street Maintenance**

	2013 Street Condition Survey	2019 Street Condition Survey					
Pavement Condition Index (PCI)	84	76					
Maintenance Needs	\$16.7M	\$40.4M					
Estimated Full-Depth Reconstruction Needs	\$10M	\$120M					
Recommended							
Annual Maintenance Budget	\$1.75M	\$4.8M					
Pavement Condition Index after 5 Years	77	76					
Actual							
Annual Maintenance Budget	\$0.5M	\$1.6M					
Pavement Condition Index after 5 Years	75	67					

Compensation	
3% COLA for Classified	\$60,330
New Pay Plan Implementation	33,120
Pension Contributions – Increase in TMRS	32,377
Increase in Health Insurance	21,557
Longevity	38,408

### What is not included in the budget....

Street Maintenance at the level of funding needed to maintain or improve street conditions

Street Replacement



Hotel
Occupancy Tax
Fund

### Hotel Occupancy Tax Fund Summary

	FY 2018	18 Actual FY 2019 Actual		FY 2019 Actual		FY 2020 Amend		FY 2020 Amended Budget*	led Estimated		FY 2021 Proposed Budget	
Beginning Fund Balance	\$ 2	96,464	\$	357,062	\$	687,950	\$	687,950	\$	687,950	\$	95,604
Revenues	2,3	81,248		2,644,946		2,645,312		2,645,312		1,801,533		2,066,651
Expenditures	2,3	20,650		2,314,058		2,645,312		2,801,448		2,393,879		2,100,207
Net Change in Fund Balance		60,598		330,888				(156,136)		(592,346)		(33,556)
Ending Fund Balance	\$ 3	57,062	\$	687,950	\$	687,950	\$	531,814	<u>\$</u>	95,604	\$	62,048
Fund Balance Percent		15.39%		29.73%		26.01%		18.98%		3.99%		2.95%

Compensation	
3% COLA for Classified	\$20,385
New Pay Plan Implementation	1,000
Pension Contributions – Increase in TMRS	8,827
Increase in Health Insurance	3,990
Longevity	13,334

### What is not included in the budget....

COVID impact to hotel occupancy fund –	FTEs	
Eliminated 4 positions		
Civic & Conference Center Assistant	1.00	\$43,468
Crew Leader	1.00	51,478
Crew Leader (night shift)	1.00	51,424
Event Assistant	1.00	35,038
Reduced operating expenditures		166,751
Grants to the Arts Program		187,737

### What is not included in the budget.... (cont'd)

#### Decision Packages Not Approved:

Replacement Tables	\$16,000
Replacement Interior Doors	72,322
Event Assistant/Night Crew Leader Reclassification	6,410
Special Events Center Re-striping Parking Lot	6,050
Podiums	6,000
Commercial Fans	15,708
CVB Marketing/Communications Specialist	59,361

### What is not included in the budget.... (cont'd)

Decision Packages Not Approved (cont'd):

Internal Camera Upgrade

\$23,147

TOTAL

\$204,998

### Strategic Issues

- Compensation •
- Pension
  - -TMRS**↑**
  - -Firefighter's Pension Relief Fund
- Self-Insured Health Care
- Service Levels
- Sub-Standard Building Demolition
- Street Maintenance Transfer •

### Strategic Issues (cont'd)

- Deferred Capital Maintenance
  - −City Facilities →
  - Convention Center Deferred Capital
     Maintenance
  - Street Maintenance •
  - −Water Meter Replacement →
  - –W&S Line Replacement ★
  - Sidewalk Replacement
  - − Park Maintenance →

### Strategic Issues (cont'd)

- Water & Sewer Rates •
- Parking Revenue (Aviation)
- Fire Equipment •
- Disabled Veteran's Exemption
- Comptroller's Proposed Change in Local Sales Tax to Destination
- Reduce Complexity of Financial Reporting •

### **City Manager's Comments**